
EXHIBIT C-4

ITEMIZED INVOICES

**U.S. TAX LIABILITY
(JUNE 1 THROUGH JULY 9, 2009)**



Baker & McKenzie LLP
815 Connecticut Avenue, NW
Washington, D.C. 20006-4078, USA

Tel: +1 202 452 7000
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www.bakernet.com

STATEMENT

July 24, 2009

Daniel M. Houlf, Esq.
Director, U.S. Tax Counsel
General Motors Corporation
300 Renaissance Center
MC 482-C16-B16
Detroit, MI 48265

- to -

BAKER & McKENZIE
Client Number: 95229493
Matter Number: 000001
Invoice Number: 94072942
IRS#: 36-2137456

FOR PROFESSIONAL SERVICES RENDERED AND EXPENSES INCURRED FOR THE
PERIOD ENDING JUNE 30, 2009, AS FOLLOWS:

Re: Chapter 11 Special Tax Counsel

TOTAL FEES.....	\$ 55,027.00
TOTAL EXPENSES.....	\$ 29.35
TOTAL AMOUNT DUE.....	\$ 55,056.35

For your convenience, you may send a Wire Transfer in payment of statements to:

Baker & McKenzie LLP
Citibank, F.S.B.
1101 Pennsylvania Ave., NW
13th Floor
Washington, DC 20006
Attn: Private Banking, Fran Niles
Account No. 3740-0355
Routing No. 2540-7011-6

RE: Invoice #: 94072942

Baker & McKenzie LLP is a member of Baker & McKenzie International, a Swiss Verein



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PERIOD ENDING JUNE 30, 2009, AS FOLLOWS:

RE: Chapter 11 Special Tax Counsel

Chicago Office

Austin, Jenny A.

<u>Date</u>	<u>Description</u>	<u>Hours</u>
06/06/09	Review extranet and concordance mock-ups.	.5
06/07/09	Read background materials on bankruptcy tax claims.	1.0



General Motors Corporation
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July 24, 2009
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Page 2

Gurevich, Leonid

<u>Date</u>	<u>Description</u>	<u>Hours</u>
05/21/09	Meeting with T. Linguanti and C. Urban re GM tax claims extranet database.	1.0
05/29/09	Meeting with T. Linguanti and C. Urban re GM tax claims extranet database; prepared request to created extranet site.	1.3
06/04/09	Work re creating tax claims extranet database and document structure per C. Urban request; meeting with C. Urban re database.	4.1
06/05/09	Updated tax claims extranet database and document structure for the General Motors Extranet Database.	1.3
06/26/09	Input information to the General Motor Database on the extranet.	3.2
06/29/09	Updated GM tax claims extranet database with claim information; meeting with T. Linguanti re input data into the database; organized documents and uploaded documents to the database.	3.2
06/30/09	Entered information re new claim numbers to the General Motors tax claims extranet database; uploaded documents to the documents section of the database; obtained user ID and temporary passwords for the additional users of the database.	2.2

Johnson, Demetrio D.

<u>Date</u>	<u>Description</u>	<u>Hours</u>
06/29/09	Review and download register claims from docket via PACER (1.5); review claims to identify tax claims and transfer data onto a spreadsheet for attorney review (1.0); review bankruptcy petition (1.0).	3.5

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July 24, 2009
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Page 3

Linguanti, Thomas V.

<u>Date</u>	<u>Description</u>	<u>Hours</u>
06/06/09	Comments to draft action items memorandum, including strategy list, for tax claims analysis and upcoming tax department meeting.	.4
06/11/09	Comments and revisions to draft action items memorandum, including strategy list and meeting agenda for tax claim analysis and upcoming tax department meeting; telephone conference with Kendall Houghton regarding same (10-11).	3.2
06/15/09	Analysis and finalization of Webber comments to draft action items memorandum, strategy list, and meeting agenda and transmittal to client and team.	1.1
06/16/09	Analysis of objection to claim filed by the City of Detroit and Delta Township.	.2
06/23/09	Prepare for and attend strategy meeting to discuss tax claims process and defense with client and team (2.3); correspondence with team regarding extranet site (0.5); correspondence with team regarding call with GM tax group and status of bankruptcy case (0.3).	3.1
06/24/09	Analysis of bankruptcy court filings (objections to sale, proof of tax claims).	.3
06/25/09	Telephone conference with Catlin A. Urban and correspondence with Demetrio Johnson regarding claims processing, procedures, etc.	.9
06/28/09	Analysis of tax claims entered into system and correspondence with team regarding claims processing (1.1); analysis of master purchase agreement and effect on 505 issue (1.5).	2.6
06/29/09	Analysis of tax claims entered into system and correspondence with team regarding claims processing and conferences with paralegals regarding same (1.8); conference with Leo Gurevich regarding claims structure and entry into database (0.6); correspondence with paralegals regarding claims processing and analysis of the claims register (0.3).	2.7
06/30/09	Correspondence with team regarding tax claims processing.	.2

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July 24, 2009
Matter Number: 000001
Page 4

Urban, Catlin A.

<u>Date</u>	<u>Description</u>	<u>Hours</u>
05/21/09	Meeting with T. Linguanti and L. Gurevich to discuss database and extranet site for organizing claims and allowing client access to data and documents.	1.2
05/29/09	Meeting with T. Linguanti and L. Gurevich to discuss Extranet site and database for handling tax claims; telephone call with T. Linguanti and A. Webber to discuss organization of claims.	1.6
06/02/09	Review and comment on draft database folder structure prepared by T. Linguanti.	.3
06/03/09	Prepare email re draft structure to T. Linguanti.	.2
06/04/09	Follow up with L. Gurevich re changes to database and folders.	.7
06/05/09	Meet with T. Linguanti to discuss structure of database and folders; follow up with L. Gurevich re changes to database and folders.	2.1
06/07/09	Draft response to questions on database and Extranet for GM Tax Claims.	.5

New York Office

Brandman, Scott L.

<u>Date</u>	<u>Description</u>	<u>Hours</u>
06/02/09	Review case management order issued by Judge Gerber (0.8); prepare for and attend meeting with Ira Reid, Charlie Cummings and Kendall Houghton on BR procedural requirements for special tax counsel (0.7).	1.5
06/03/09	Call with Dan Houlf regarding State tax issues and discuss with Kendall Houghton; exchange of e-mails, regarding same.	.3
06/09/09	Review tax memorandum addressing issues to consider for tax claims.	.8
06/19/09	Call with Kendall Houghton to discuss update of various issues for handling the State tax claims in the bankruptcy proceedings.	.3

General Motors Corporation
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July 24, 2009
Matter Number: 000001
Page 5

<u>Date</u>	<u>Description</u>	<u>Hours</u>
06/23/09	Kick-off conference call with GM team to discuss strategy for handling tax claims (1.3); follow up call with Baker team regarding action items (0.4).	1.7

Cummings, Charles B.

<u>Date</u>	<u>Description</u>	<u>Hours</u>
06/02/09	Meeting with S.L. Brandman, I.A. Reid, K. Houghton regarding bankruptcy filing, next steps, preparing for the coming case load; exchange e-mails regarding same.	1.0
06/04/09	Review materials from T. Linguanti regarding tax claims.	.8
06/09/09	Research issues arising with tax claims in bankruptcy.	1.2
06/24/09	Review e-mail regarding conversation with the client; conference with I.A. Reid regarding same.	.3
06/30/09	Conference with I.A. Reid regarding work to be done, objections to tax claims.	.4

Reid, Ira A.

<u>Date</u>	<u>Description</u>	<u>Hours</u>
06/01/09	Reviewed court docket and filings including chapter 11 petition.	1.0
06/01/09	Reviewed Case Management Order; e-mails to Baker Tax Team regarding same.	.5
06/02/09	Reviewed court docket and filings; analyzed pre-petition tax motion and order.	1.1
06/02/09	Reviewed correspondence and website concerning claims agent.	.2
06/02/09	Reviewed priority claim/dischargeability issues and strategy including statutory provisions in connection with same; considered strategy for analysis of tax claims and preparation of objections to same.	.4
06/04/09	Reviewed court docket and filings.	.2

General Motors Corporation
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July 24, 2009
Matter Number: 000001
Page 6

<u>Date</u>	<u>Description</u>	<u>Hours</u>
06/04/09	Reviewed correspondence from T. Linguanti regarding tax claim and responded to same.	.2
06/05/09	Reviewed treatises and analyzed tax priority issues, revisions to Bankruptcy Code tax provisions and memorandum in connection with bankruptcy/tax issues; considered claim objection organizational issues.	2.1
06/05/09	Reviewed court docket and filings.	.3
06/05/09	Reviewed correspondence from E. Schechter regarding NOL tax issues.	.2
06/05/09	Reviewed correspondence and attachments from T. Linguanti regarding proof of claim document management system.	.4
06/06/09	Reviewed IRS treatise/guidelines in connection with tax claim issues/litigation.	.6
06/08/09	Reviewed correspondence from T. Linguanti and considered claim document management issues.	.3
06/08/09	Reviewed court docket and filings.	.2
06/09/09	Reviewed correspondence concerning IPRO/Concordance, disputed claims and Extranet issues.	.1
06/09/09	Conference with C. Cummings regarding status.	.1
06/09/09	Reviewed court docket and filings.	.2
06/10/09	Reviewed court docket and filings.	.4
06/12/09	Reviewed correspondence from A. McDermott concerning time entry requirements.	.1
06/12/09	Reviewed court docket and filings.	.2
06/15/09	Reviewed court docket and filings.	.2
06/16/09	Reviewed court docket and filings and objections by taxing authorities to DIP financing/cash collateral orders, and memorandum to Baker tax team regarding same.	1.3
06/19/09	Reviewed court docket, claims docket and tax filings/claims and issues.	1.2

General Motors Corporation
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July 24, 2009
Matter Number: 000001
Page 7

<u>Date</u>	<u>Description</u>	<u>Hours</u>
06/19/09	Memorandum to tax group regarding tax claims and procedural issues.	.7
06/20/09	Reviewed/considered correspondence from T. Linguanti regarding procedural issues.	.1
06/22/09	Reviewed tax issue developments and e-mail to tax team.	.2
06/24/09	Reviewed memorandum from L. Linguanti regarding tax issues and strategy, and considered same.	.3
06/24/09	Reviewed Colliers and case law regarding open section 505 issues and drafted memo to T. Linguanti regarding same.	.9
06/25/09	Reviewed correspondence from T. Linguanti regarding section 505 issues and strategy.	.1
06/26/09	Considered tax/505/setoff issues.	.4
06/28/09	Reviewed correspondence and issues concerning section 505 jurisdiction.	.3
06/29/09	Reviewed GM reply to tax objections to sale.	.3
06/30/09	Conference with C. Cummings regarding section 505 issues.	.1
06/30/09	Reviewed correspondence concerning tax claims and e-mails to and from T. Linguanti regarding same.	.2

Sandiford, Matthew J.

<u>Date</u>	<u>Description</u>	<u>Hours</u>
06/03/09	Review filings made in GM bankruptcy case; attend organizational meeting of unsecured creditors and prepare email summary for same.	2.5

General Motors Corporation
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July 24, 2009
Matter Number: 000001
Page 8

Washington, D.C. Office

Houghton, Kendall L.

<u>Date</u>	<u>Description</u>	<u>Hours</u>
05/25/09	Review Bankruptcy Court materials, Chrysler pre-petition tax motions.	2.0
06/02/09	Meeting with S. Brandman, I. Reid and C. Cummings on BR procedural requirements for special tax counsel (1.0); draft list of GM tax data needed to assess tax proofs of claim (1.0).	2.0
06/03/09	Meeting with D. Webber on procedures relating to the Baker special counsel applications (0.4); call with D. Houlf (GM) with S. Brandman to obtain guidance on application (0.4); meeting with S. Brandman re: same (0.3); e-mail Baker team re: GM guidance on application (0.3).	1.4
06/04/09	E-mail outline of data requirements for tax claims management to Special Tax Counsel and Baker team leadership with commentary on same (1.0).	1.0
06/05/09	Revise tax information data list (0.5); e-mail revised version to Baker team leaders (0.3)	.8
06/06/09	Consider tax claims-related documentation requirements raised by T. Linguanti.	1.0
06/09/09	Revise tax data request (2.5); e-mail with T. Linguanti re: same (0.5).	3.0
06/10/09	Revise spreadsheet and consider additional data requests.	.4
06/11/09	Conference call with T. Linguanti to further develop tax tasks list and GM meeting agenda (1.0); review tax claims inventory provided by S. Brandman (0.4); review T. Linguanti edited list/agenda (0.6).	2.0
06/16/09	Review bankruptcy docket to ascertain status of claims registered and related motions.	1.0
06/17/09	Review documents provided by D. Houlf, Director, US Tax Counsel (GM) in connection with proceeding.	2.0

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Page 9

<u>Date</u>	<u>Description</u>	<u>Hours</u>
06/18/09	E-mail with D. Houlf and Baker team concerning conference call (.4); review GM bankruptcy web site for tax claims and tax-related material (.5); status call with D. Houlf (.8 hr).	1.7
06/19/09	Call with S. Brandman to review status of Chapter 11 tax claims (.5).	.3
06/22/09	Review taxing authorities' objections to GM 363 sale (.7); review tax proofs of claim filed with Court (1.1).	1.8
06/23/09	Review Master Purchase Agreement provisions and tax provisions in preparation for call with GM tax staff (1.2); review meeting agenda (.3); call with GM tax staff and Baker tax team (1.3); debrief call with T. Linguanti and S. Brandman (.5); draft summary and action items for Baker team (1.0).	4.3
06/24/09	Review Baker team e-mail on tax claims work (.3); review MPA and related tax provisions (.5).	.8
06/25/09	Review GM website for tax claims (0.4).	.4
06/28/09	Review T. Linguanti analysis of BR jurisdiction over old company-related tax claims, tax claim processing (1.0).	1.0

Webber, A. Duane

<u>Date</u>	<u>Description</u>	<u>Hours</u>
05/22/09	Analyze strategy for bankruptcy tax issues and management of same.	.4
05/29/09	Analyze database approach for managing tax claims in bankruptcy case; telephone conference re same.	.3
06/02/09	Prepare memoranda re setting up database for managing tax claims in bankruptcy case; review memoranda re same; telephone conference re same.	1.0
06/14/09	Review memoranda re scope of tax projects and related matters, and schedule of steps re same (0.5); prepare memorandum re same (0.3).	.8
06/16/09	Review memoranda re tax issues and related matters, and prepare memorandum re same (0.5).	.5

General Motors Corporation
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July 24, 2009
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Page 10

<u>Date</u>	<u>Description</u>	<u>Hours</u>
06/20/09	Review memoranda re tax issues and related matters (0.3).	.3
06/24/09	Review memoranda re kick off conference call re tax issues and related matters, and prepare memorandum re same (0.3).	.3

Total Fees: \$ 55,027.00

SUMMARY OF FEES:

Chicago Office

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Jenny A. Austin	1.5	460.00	\$ 690.00
Leonid Gurevich	16.3	280.00	4,564.00
Demetrio D. Johnson	3.5	280.00	980.00
Thomas V. Linguanti	14.7	750.00	11,025.00
Catlin A. Urban	6.6	410.00	2,706.00
			\$ 19,965.00

New York Office

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Scott L. Brandman	4.6	695.00	\$ 3,197.00
Charles B. Cummings	3.7	560.00	2,072.00
Ira A. Reid	15.1	560.00	8,456.00
Matthew J. Sandiford	2.5	360.00	900.00
			\$ 14,625.00

General Motors Corporation
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Page 11

Washington, D.C. Office

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Kendall L. Houghton	26.9	650.00	\$ 17,485.00
A. Duane Webber	3.6	820.00	2,952.00
			\$ 20,437.00
		Total:	\$ 55,027.00

SUMMARY OF EXPENSES:

<u>Description</u>	<u>Amount</u>
Outside Information Services	\$ 29.35

Total Expenses: \$ 29.35

Total Fees and Expenses for Chapter 11 Special Tax Counsel : \$ 55,056.35

TOTAL FEES:	\$ 55,027.00
TOTAL EXPENSES:	<u>\$ 29.35</u>

TOTAL AMOUNT DUE: \$ 55,056.35

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STATEMENT

August 31, 2009

Daniel M. Houlf, Esq.
Director, U.S. Tax Counsel
General Motors Corporation
300 Renaissance Center
MC 482-C16-B16
Detroit, MI 48265

- to -

BAKER & MCKENZIE
Client Number: 95229493
Matter Number: 000001
Invoice Number: 94073622
IRS#: 36-2137456

FOR PROFESSIONAL SERVICES RENDERED AND EXPENSES INCURRED FOR THE
PERIOD ENDING JULY 31, 2009, AS FOLLOWS:

Re: Chapter 11 Special Tax Counsel

TOTAL FEES	\$ 19,629.00
TOTAL EXPENSES.....	\$ 140.05
TOTAL STATEMENT	\$ 19,769.05
PREVIOUS BALANCE	\$ 55,056.35
TOTAL AMOUNT DUE.....	\$ <u>74,825.40</u>

For your convenience, you may send a Wire Transfer in payment of statements to:

Baker & McKenzie LLP
Citibank, F.S.B.
1101 Pennsylvania Ave., NW
13th Floor
Washington, DC 20006
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August 31, 2009

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FOR PROFESSIONAL SERVICES RENDERED AND EXPENSES INCURRED FOR THE
PERIOD ENDING JULY 31, 2009, AS FOLLOWS:

RE: Chapter 11 Special Tax Counsel

Chicago Office

Dickson, John

<u>Date</u>	<u>Description</u>	<u>Hours</u>
06/11/09	Conference with E. Schechter to receive assignment.	.4
06/15/09	Prepare memorandum re treatment of tax issues in the Chrysler bankruptcy.	1.5
06/16/09	Prepare memorandum re treatment of tax issues in Chrysler bankruptcy.	5.1
06/19/09	Prepare memorandum re treatment of tax claims in Chrysler bankruptcy.	4.8
06/22/09	Prepare memorandum re tax issues in Chrysler bankruptcy.	4.5

Gurevich, Leonid

<u>Date</u>	<u>Description</u>	<u>Hours</u>
07/01/09	Entered claim information for various new claims (0.8); uploaded documents to the document section of the database (0.7); resolving login information for the database users (0.7).	2.2
07/06/09	Conference call with GM team re: extranet database.	.4
07/07/09	Prepared for the webinar to overview database created on the Baker & McKenzie extranet with Bodhi Global (0.4); presented General Motor's database to Arihaut Patni, partner with Bodhi Global (0.8); prepared sample claims for the test project for Bodhi Global support team (0.6).	1.8
07/09/09	Entered new record information into General Motors database (0.5); uploaded documents to the document section of the General Motors Database (0.3).	.8

Johnson, Demetrio D.

<u>Date</u>	<u>Description</u>	<u>Hours</u>
07/07/09	Review tax claims downloaded from pacer and transfer data from claims onto Tax claim Excel spreadsheet.	2.5

Linguanti, Thomas V.

<u>Date</u>	<u>Description</u>	<u>Hours</u>
07/01/09	Correspondence with team regarding tax claims processing and review of claims (0.8).	.8
07/02/09	Telephone conference with Kendall Houghton regarding overall claims processing and litigation strategy (0.8).	.8
07/06/09	Correspondence with Ira Reid regarding time entry rules for individual matters under NY and US rules (0.3); telephone conference with paralegals, C. Cummings, and outside service providers regarding claims processing protocols and conference with paralegals regarding same (0.5).	.8
07/09/09	Prepare for and telephone conference with Kendall Houghton and A. Duane Webber regarding claims processing procedures, current claims dispute potential and general claims strategy (0.6).	.6

Schechter, Erika S.

<u>Date</u>	<u>Description</u>	<u>Hours</u>
06/22/09	Conference with J. Dickson re status of Chrysler claims; review and analyze Chrysler filings.	.5
06/23/09	Review and analyze materials re handling of Chrysler bankruptcy.	1.6
07/07/09	Review and analyze pleadings; compile same for extranet.	6.1
07/08/09	Review and analyze pleadings; compile same for extranet.	5.1
07/31/09	Review and analyze court documents for database.	.7

Urban, Catlin A.

<u>Date</u>	<u>Description</u>	<u>Hours</u>
07/06/09	Telephone conferences with T. Linguanti, L. Gurevich and Bodhi Global to discuss assistance with entering and organizing Proofs of Claim relating to tax claims with Bodhi Global.	.8
07/07/09	Follow up call with L. Gurevich and Bodhi Global to discuss specifics of project.	.6

New York Office

Cummings, Charles B.

<u>Date</u>	<u>Description</u>	<u>Hours</u>
07/06/09	Conference call with Bodhi Global re: claims processing.	.5

Reid, Ira A.

<u>Date</u>	<u>Description</u>	<u>Hours</u>
07/01/09	Reviewed tax claims and considered organizational issues in dealing with same.	.4
07/02/09	Reviewed tax claims.	.2
07/05/09	E-mails to and from T. Linguanti regarding time records and fee issues.	.6
07/06/09	E-mails to and from T. Linguanti regarding fee issues.	.2

Washington, D.C. Office

Houghton, Kendall L.

<u>Date</u>	<u>Description</u>	<u>Hours</u>
07/01/09	Review Baker Extranet tax claims entries (1.0).	1.0
07/02/09	Call with T. Linguanti to discuss extranet content/functionality, and case management (0.8).	.8
07/03/09	E-mail D. Houlf (GM) regarding tax aspects of Chapter 11 proceeding (0.2).	.2
07/07/09	Review tax claims filed (0.5).	.5
07/09/09	Call with D. Webber and T. Linguanti on extranet and tax claim intake form (0.5); review new tax claims (0.3).	.8

Webber, A. Duane

<u>Date</u>	<u>Description</u>	<u>Hours</u>
07/09/09	Analyze memoranda re processing of tax claims and related matters, and prepare memorandum re same (0.7).	.7

Total Fees: \$ 30,492.50

SUMMARY OF FEES:

Chicago Office

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
John Dickson	16.3	150.00	\$ 2,445.00
Leonid Gurevich	5.2	280.00	1,456.00
Demetrio D. Johnson	2.5	280.00	700.00
Thomas V. Linguanti	3.0	750.00	2,250.00
Erika S. Schechter	14.0	595.00	8,330.00
Catlin A. Urban	1.4	410.00	574.00
			\$ 15,755.00

New York Office

<u>Name</u>	<u>Hours</u>	<u>Rate</u>		<u>Amount</u>
Charles B. Cummings	.5	560.00	\$	280.00
Ira A. Reid	1.4	625.00		875.00
			\$	1,155.00

Washington, D.C. Office

<u>Name</u>	<u>Hours</u>	<u>Rate</u>		<u>Amount</u>
Kendall L. Houghton	3.3	650.00	\$	2,145.00
A. Duane Webber	.7	820.00		574.00
			\$	2,719.00

Total: \$ 19,629.00

SUMMARY OF EXPENSES:

<u>Description</u>	<u>Amount</u>
Telephone	\$ 18.29
Searches	121.76

Total Expenses: \$ 140.05

Total Fees and Expenses for Chapter 11 Special Tax Counsel : \$ 19,769.05

TOTAL FEES: \$ 19,629.00
TOTAL EXPENSES: \$ 140.05

TOTAL STATEMENT: \$ 19,769.05

PREVIOUS BALANCE: \$ 55,056.35

TOTAL AMOUNT DUE: \$ 74,825.40